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Tax Calendars for 1990

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Introduction

The publication is divided into three main parts—a general tax calendar and two specialized tax calendars. First, use the general calendar; then, turn to the more specialized calendars if they apply to you. The three calendars are:

1) ***General Tax Calendar,*** beginning on this page. Use this calendar first.
2) ***Employer's Tax Calendar,*** beginning on page 3. Use this calendar if your business has any employees or if you must withhold income tax on gambling winnings.
3) ***Excise Tax Calendar,*** beginning on page 7. Use this calendar if your business must pay any excise taxes.

These three calendars explain when to file tax returns, pay estimated tax, apply for extensions, send in information returns, and do the other things that are required by federal tax laws. They cover the tax laws that apply to individuals, corporations, partnerships, and sole proprietorships. But they do not cover estate and gift taxes. Nor do they cover the reporting requirements for trusts, exempt organizations, or special types of corporations.

Free publications and forms. If you need information on a subject not covered in this publication, you may check our other free publications. To order publications and forms, call our toll-free telephone number 1-800-424-FORM(3676) or write the Internal Revenue Service (IRS) Forms Distribution Center for your area as shown in the income tax package.

General Information

The following brief explanations of tax deposits and due dates may be helpful to you in using the tax calendars.

Tax deposits. Most taxes must be paid when the return is due. But in some cases, you may have to deposit the tax before filing the return. Tax deposits are figured for periods of time that are shorter than the time period covered by the return. See *Deposits* under *Employer's Tax Calendar* and under *Excise Tax Calendar,* later.

Deposits must be made at an authorized financial institution or a Federal Reserve bank. A deposit received after the due date will be considered timely if you can establish that it was mailed at least two days before the due date. However, deposits of $20,000 or more by an employer required to deposit the tax more than once a month must be received by the due date to be timely.

Each deposit must be accompanied by a federal tax deposit coupon. You can get the coupons you need by calling or writing the IRS.

Tax deposit coupons. For all tax deposits, you must use Form 8109, *Federal Tax Deposit Coupon.* Each coupon has fill-in spaces for indicating the type of tax you are depositing and the tax quarter for which the deposit is being made. Use a separate coupon for each type of tax you are depositing. For example, if you must deposit taxes for both excise taxes reported on Form 720 and federal unemployment taxes reported on Form 940, you must use a separate coupon for each tax and mark each coupon to indicate the tax you are depositing.

Due dates. The dates listed in the calendars are due dates. If a due date that is set by law falls on a Saturday, Sunday, or legal holiday, it is delayed until the next day that is not a Saturday, Sunday, or legal holiday. These calendars make this adjustment for Saturdays, Sundays, and federal holidays. But you must make any adjustments for statewide holidays.

Penalties. Whenever possible, you should take action ***before*** the listed due date. If you are late, you may have to pay a penalty as well as interest on any overdue taxes.

To ensure that all taxpayers pay their fair share of taxes, the law provides penalties for failure to file returns or pay taxes as required. Some other penalties that may be charged include those for:

- Not supplying a taxpayer identification number,
- Overstating tax deposit claims,
- Underpaying tax due to a valuation overstatement,
- Not furnishing information on tax shelters, and
- Promoting abusive tax shelters.

Some penalties may not be charged if noncompliance was due to reasonable cause.

Be sure to follow all the tax laws that apply to you. In addition to civil penalties, criminal penalties may be imposed for intentionally not paying taxes, for intentionally filing a false return, or for not filing a required return.

General Tax Calendar

This tax calendar has the due dates for 1990 that most taxpayers will need. Business employers and businesses that pay excise taxes should also use the *Employer's Tax Calendar* (page 3) and the *Excise Tax Calendar* (page 7).

Fiscal-year taxpayers. If you file your income tax return for a fiscal year rather than the calendar year, you must change some of the dates in this calendar. These changes are described under *Fiscal-Year Taxpayers* at the end of this calendar.

Employers of household workers. If you have hired someone to work in your home rather than in your business—for example, to do child care, housekeeping, or gardening work—you may have to pay the employer's share of social security (FICA) tax and also withhold the employee's share from his or her wages. If your employee agrees, you can also withhold income tax. These taxes are due quarterly on Form 942, *Employer's Quarterly Tax Return for Household Employees.* This calendar includes the due dates for filing Form 942.

You may also have to pay federal unemployment (FUTA) tax for your household employees. In addition, they may be eligible to receive advance payments of the earned income credit from you. See Publication 926, *Employment Taxes for Household Employers,* for more information.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 10

Employees who work for tips. If you received $20 or more in tips during December, report them to your employer. You can use Form 4070.

January 16

Individuals. Make a payment of your estimated tax for 1989 if you did not pay your income tax for the year through withholding (or did not pay in enough tax that way). Use Form 1040-ES. This is the final installment date for 1989 estimated tax. However, you do not have to make this payment if you file your 1989 return (Form 1040) and pay any tax due by January 31, 1990.

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Farmers and fishermen. Pay your estimated tax for 1989 using Form 1040-ES. You can then file your 1989 income tax return (Form 1040) by April 16. If you do not pay your estimated tax, file your 1989 return by March 1, 1990.

January 31

All businesses. Give an annual information statement to recipients of certain payments you made during 1989. (You can use a copy of Form 1099.) The types of payments that are covered include:

Compensation for workers who are not considered employees,

Dividends and other corporate distributions,

Interest,

Real estate transactions,

Rent,

Royalties,

Broker and barter exchange transactions,

Unemployment compensation,

Profit-sharing distributions,

Retirement plan distributions,

Original issue discounts,

Prizes and awards, and

Medical and health care payments.

See Publication 937, *Business Reporting*, for information on exactly what payments are covered, how much the payment must be before a statement is required, and which version of Form 1099 to use. See also *February 28*.

Real estate brokers. Give a statement containing the same information required to be reported to the IRS to each seller of a one-to-four-family residence. You may use as the statement a copy of the Form 1099-S, *Statement for Recipients of Proceeds From Real Estate Transactions*, you file with IRS.

Brokers (other than real estate brokers) and barter exchanges. Give a statement containing the same information required to be reported to the IRS to all customers for whom you made dispositions in 1989. You may use as the statement a copy of the Form 1099-B, *Statement for Recipients of Proceeds From Broker and Barter Exchange Transactions*, you file with IRS.

Operators of fishing boats. Give to each crew member who can be considered self-employed a statement that shows the worker's crew shares for 1989. You may use as the statement a copy of the Form 1099-MISC, *Statement for Recipients of Miscellaneous Income*, you file with IRS. Workers who receive crew shares can be considered self-employed only if they received no other pay and only if the boat's crew numbered less than ten.

Receivers of mortgage interest. Give a statement containing the same information required to be reported to the IRS to each individual from whom you received, in connection with a trade or business, interest of $600 or more on a mortgage during the year. You may use as the statement a copy of the Form 1098, *Mortgage Interest Statement*, you file with IRS.

Lenders of money secured by property. Give a statement containing the same information required to be reported to the IRS to each borrower from whom you acquired, in connection with a trade or business, an interest in property that is security for a debt, or who you had reason to know had abandoned such property. You may use as the statement a copy of the Form 1099-A, *Information Return for Acquisition or Abandonment of Secured Property*, you file with IRS.

Receivers of cash payments over $10,000. Give to each person who paid you over $10,000 in cash, in connection with a trade or business, a statement that shows the name and address of your business and the total amount of cash you received from the payer during the year. If you had a single transaction with a payer during the year, you may use as the statement a copy of the Form 8300, *Report of Cash Payments Over $10,000 Received in a Trade or Business*, you file with the IRS. (Form 8300 is filed with IRS by the 15th day after the date of the transaction.)

Employers of household workers. File Form 942 for the 4th quarter of 1989.

Individuals. File your income tax return (Form 1040) for 1989 if you did not pay your last installment of estimated tax by January 16. Filing your return now prevents any penalty for late payment of the last installment.

February 12

Employees who work for tips. If you received $20 or more in tips during January, report them to your employer. You can use Form 4070.

February 15

Individuals. If you claimed exemption from income tax withholding last year on the Form W-4 you gave your employer, you must file a new Form W-4 by this date to continue your exemption for another year.

February 28

All businesses. File an information return (Form 1099) for certain payments you made during 1989. The types of payments that are covered include:

Compensation for workers who are not considered employees,

Dividends and other corporate distributions,

Interest,

Real estate transactions,

Rent,

Royalties,

Broker and barter exchange transactions,

Unemployment compensation,

Profit-sharing distributions,

Retirement plan distributions,

Original issue discounts,

Prizes and awards, and

Medical and health care payments.

There are different versions of Form 1099 for different types of payments. Use a separate Form 1096 to summarize and transmit each separate version. See Publication 937, *Business Reporting*, for information on exactly what payments are covered, how much the payment must be before a return is required, and what version of Form 1099 to use.

Real estate brokers. File Form 1099-S for each real estate transaction involving a one-to-four-family residence. Use Form 1096 to summarize and transmit Forms 1099-S.

Brokers (other than real estate brokers) and barter exchanges. File Form 1099-B for each customer for whom you made dispositions in 1989. Use Form 1096 to summarize and transmit Forms 1099-B.

Operators of fishing boats. File Form 1099-MISC for each crew member who can be considered self-employed. Form 1099-MISC is used to show the member's crew shares for 1989. Use Form 1096 to summarize and transmit Forms 1099-MISC.

Receivers of mortgage interest. File Form 1098, *Mortgage Interest Statement*, for each individual from whom, in connection with a trade or business, you received mortgage interest of $600 or more during the year. Use Form 1096 to summarize and transmit Forms 1096.

Lenders of money secured by property. File Form 1099-A, *Information Return for Acquisition or Abandonment of Secured Property*, for each borrower from whom, in connection with a trade or business, you acquired an interest in property that is security for a debt, or who you had reason to know had abandoned such property. Use Form 1096 to summarize and transmit Forms 1099-A.

March 1

Farmers and fishermen. File your 1989 income tax return (Form 1040) to avoid an underpayment penalty if you owe estimated tax. However, you have until April 16 if you paid your 1989 estimated tax by January 16, 1990.

March 12

Employees who work for tips. If you received $20 or more in tips during February, report them to your employer. You can use Form 4070.

March 15

Corporations. File a 1989 calendar year income tax return (Form 1120 or 1120-A) and pay any tax due. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

S corporations. File a 1989 calendar year income tax return (Form 1120S) and pay any tax due. If you want an automatic 6-month extension, file Form 7004 and deposit what you estimate you owe.

Corporations. File Form 2553 to choose to be treated as an S corporation, beginning with calendar year 1990. If Form 2553 is filed late, S treatment will begin with calendar year 1991.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 10

Employees who work for tips. If you received $20 or more in tips during March, report them to your employer. You can use Form 4070.

April 16

Individuals. File an income tax return for 1989 (Form 1040, 1040A, or 1040EZ) and pay any tax due. If you want an automatic 4-month extension, file Form 4868 and pay any tax you estimate will be due. Then file Form 1040 or 1040A by August 15. If you need an additional extension, file Form 2688 as soon as possible so that your application can be acted on before August 15.

Individuals. If you are not paying your 1990 income tax through withholding (or will not pay in enough tax during the year that way), pay the first installment of your 1990 estimated tax by this date. Use Form 1040-ES. For more information, see Publication 505, *Tax Withholding and Estimated Tax*.

Partnerships. File a 1989 calendar year return (Form 1065).

Corporations. Deposit the 1st installment of estimated income tax for 1990. A worksheet, Form 1120-W, is available to help you make an estimate of your tax for the year.

April 30

Employers of household workers. File Form 942 for the 1st quarter of 1990.

May 10

Employees who work for tips. If you received $20 or more in tips during April, report them to your employer. You can use Form 4070.

June 11

Employees who work for tips. If you received $20 or more in tips during May, report them to your employer. You can use Form 4070.

June 15

Individuals. Make a payment of your 1990 estimated tax by this date if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040–ES. This is the 2nd installment date for estimated tax in 1990. For more information, see Publication 505.

Corporations. Deposit the 2nd installment of estimated income tax for 1990. A worksheet, Form 1120–W, is available to help you make an estimate of your tax for the year.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 10

Employees who work for tips. If you received $20 or more in tips during June, report them to your employer. You can use Form 4070.

July 31

Employers of household workers. File Form 942 for the 2nd quarter of 1990.

August 10

Employees who work for tips. If you received $20 or more in tips during July, report them to your employer. You can use Form 4070.

August 15

Individuals. If you were given an automatic 4–month extension to file your income tax return for 1989, file Form 1040 and pay any tax, interest, and penalties due. Otherwise, see *April 16*.

September 10

Employees who work for tips. If you received $20 or more in tips during August, report them to your employer. You can use Form 4070.

September 17

Individuals. Make a payment of your 1990 estimated tax by this date if you are not paying your income tax for the year through withholding (or will not pay in enough tax that way). Use Form 1040–ES. This is the 3rd installment date for estimated tax in 1990. For more information, see Publication 505.

Corporations. File a 1989 calendar year income tax return (Form 1120 or 1120–A) and pay any tax due. This due date applies only if you were given an automatic 6–month extension. Otherwise, see *March 15*.

S corporations. File a 1989 calendar year income tax return (Form 1120S) and pay any tax due. This due date applies only if you were given an automatic 6–month extension. Otherwise, see *March 15*.

Corporations. Deposit the 3rd installment of estimated income tax for 1990. A worksheet, Form 1120–W, is available to help you make an estimate of your tax for the year.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 10

Employees who work for tips. If you received $20 or more in tips during September, report them to your employer. You can use Form 4070.

October 31

Employers of household workers. File Form 942 for the 3rd quarter of 1990.

November 13

Employees who work for tips. If you received $20 or more in tips during October, report them to your employer. You can use Form 4070.

December 10

Employees who work for tips. If you received $20 or more in tips during November, report them to your employer. You can use Form 4070.

December 17

Corporations. Deposit the 4th installment of estimated income tax for 1990. A worksheet, Form 1120–W, is available to help you make an estimate of your tax for the year.

Fiscal-Year Taxpayers

If you use a fiscal year (rather than the calendar year) as your tax year, you should change some of the dates in this calendar. Use the following list as a guide to these changes.

Saturday, Sunday, or Holiday

If a due date falls on a ***Saturday, Sunday, or legal holiday***, it is delayed until the next day that is not a Saturday, Sunday, or legal holiday.

Note. The 3 months that make up each quarter of a fiscal year may be different than those of each calendar year quarter, depending on when the fiscal year begins.

Individuals

Form 1040 is due on the 15th day of the 4th month after the end of your tax year.

Estimated tax payments (Form 1040–ES) are due on the 15th day of the 4th, 6th, and 9th months of your tax year and on the 15th day of the 1st month after your tax year ends.

Partnerships

Form 1065 is due on the 15th day of the 4th month after the end of the partnership's tax year.

Corporations

Form 1120 (or Form 7004) is due on the 15th day of the 3rd month after the end of the corporation's tax year.

Estimated tax payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year.

Form 2553, used to choose S corporation treatment, is due by the 15th day of the 3rd month of the first tax year to which the choice will apply or at any time during the preceding tax year.

S Corporations

Form 1120S is due on the 15th day of the 3rd month after the end of the corporation's tax year.

Employer's Tax Calendar

This calendar covers various due dates of interest to business employers. Principally, it covers the following three federal employment taxes:

1) Income tax that you withhold from your employees' wages or from gambling winnings you pay out.
2) Social security (FICA) tax that you withhold from your employees' wages and the social security tax you must pay as an employer.
3) Federal unemployment (FUTA) tax that you must pay as an employer.

The calendar lists due dates both for filing returns and for making *deposits* of these three taxes throughout the year.

These taxes are reported on:

Form 940 (or Form 940–EZ), *Employer's Annual Federal Unemployment (FUTA) Tax Return,*

Form 941, *Employer's Quarterly Federal Tax Return,*

Form 941E, *Quarterly Return of Withheld Federal Income Tax and Hospital Insurance (Medicare) Tax,*

Form 942, *Employer's Quarterly Tax Return for Household Employees,* and

Form 943, *Employer's Annual Tax Return for Agricultural Employees.*

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or a calendar year as your tax year. The only exception is the date for filing Forms 5500, 5500EZ, and 5500–C/R. These forms are due by the last day of the 7th month after the plan year ends. See *July 31*, below.

Returns

Form 940 (or 940–EZ). Use this form to report federal unemployment tax. Form 940 is an annual return, due one month after the calendar year ends. Form 940–EZ is a simplified version of Form 940 that can be used by most employers after 1988.

Form 941. Use this form to report social security taxes and withheld income taxes if your employees are not farm workers or household workers. Form 941 is a quarterly return, due one month after the calendar quarter ends.

Form 941E. Use this form to report only withheld income taxes or the hospital insurance (Medicare) portion only of social security taxes. Form 941E is a quarterly return, due one month after the calendar quarter ends.

Form 942. Use this form to report social security taxes, and income tax withheld at the employee's request, if your employees are household workers. Form 942 is a quarterly return, due one month after the calendar quarter ends. It is covered in the *General Tax Calendar.* Taxes reported on Form 942 do not have to be deposited, but the wages you pay a household worker may also be subject to federal unemployment tax which is covered in this calendar.

Form 943. Use this form to report social security taxes, and income taxes withheld at the employee's request, if your employees are farm workers. Form 943 is an annual return, due one month after the calendar year ends.

Extended due dates. If you deposit the tax in full and on time, you have an additional 10 days to file Forms 940, 941, 941E, and 943.

Deposits

You generally will have to make deposits of the three employment taxes at various times before the return is due. Each return period is divided into a number of shorter deposit periods. Whether or not you must make a deposit for a particular deposit period depends on the amount of tax you owe at the end of the period. If the amount you owe has reached a threshold level, a deposit is required.

If the amount you owe has not reached a threshold level by the end of a deposit period, it is carried over and added to the tax for the next deposit period. If the total tax at the end of that period still is not at the threshold, it will all be carried over again to the next deposit period—and so on until either a deposit requirement is triggered or the return period ends. Once a deposit requirement is triggered, that amount is not considered when figuring whether any future deposits are required.

Deposits are figured separately for each return period: a calendar quarter for Forms 941 and 941E and a calendar year for Forms 943 and 940. Do not add the tax owed for one return period to the tax owed for another when figuring deposits.

Social security and withheld income tax. Social security and withheld income tax are deposited together.

Each month of the return period is divided into eight deposit periods. These periods end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of every month. At the end of a deposit period, a deposit will be required if the total amount of social security and withheld income tax you owe—the amount that has not yet triggered another deposit requirement—reaches a threshold level:

1) ***$3,000 rule.*** If the tax you owe is $3,000 or more at the end of any of the eight deposit periods during the month, you must deposit at least 95% of what you owe within three banking days after the end of that period. You must then make up the difference in another deposit later. If the deposit is triggered during the last month of the return period, make up the difference no later than the end of the next month, as required by rule (3) below. If the deposit is triggered during any other month of the return period, make up the difference no later than the first deposit that is required after the 15th of the next month. Do not count as banking days local holidays observed by authorized financial institutions, Saturdays, Sundays, and legal holidays.
2) ***$500 rule.*** If the tax you owe is $500 or more at the end of the month, you must deposit all of it by the 15th of the next month. If your undeposited tax is less than $500, you may carry it over to the next month. The $500 rule does not apply if the $3,000 rule applies during the same month.
3) ***End-of-return-period rule.*** If, at the end of the return period, you have undeposited taxes that do not come under the other rules, deposit them by the end of the next month. Include any underpayments yet to be deposited under the $3,000 rule. If the total is less than $500, you can either deposit them or pay them with your return.

Example. In 1990, Jim Black's first deposit is for the period ending January 31. On that date he owes a total of $2,900 in social security and withheld income tax. Because he is not required to make a deposit for any other period in January, this amount triggers a deposit under the $500 rule. Jim plans to mail in his $2,900 deposit around February 12, in time to arrive before the February 15 due date.

For the next deposit period, the one ending February 3, Jim's social security and withheld income tax liability for the year stands at $3,250. But $2,900 of this amount has already triggered a deposit requirement. Jim therefore excludes it when figuring whether a deposit is required. Because the remaining $350 is not enough by itself to trigger a deposit, Jim carries it over to the next deposit period.

If Jim had been required to make a deposit for an earlier period in January, the $2,900 owed at the end of the month would not trigger a deposit. The $3,250 owed on February 3 would then trigger a 3-day deposit under the $3,000 rule.

Exception to $3,000 rule for certain employers. If the tax you owe triggers the $3,000 rule, you can make the deposit by the 15th day of the next month, instead of within 3 banking days, if:

1) It is the first time you were required to make a deposit under the $3,000 rule within the previous 4 calendar quarters and earlier months of the current calendar quarter, and
2) The deposit is less than $10,000.

Note. If you fail to deposit social security and withheld income tax on time or if you overstate your deposits, you may have to pay a penalty. In addition, the IRS can require you to file monthly returns for these two taxes. You should also be aware that an officer or employee of a corporation can be held personally responsible for the social security and income tax the corporation withholds from the wages of its employees.

Federal unemployment (FUTA) tax. For unemployment tax, the calendar year is divided into four deposit periods. Each period is a calendar quarter, ending on March 31, June 30, September 30, or December 31. If you owe more than $100 in undeposited federal unemployment tax on any of these dates, you must deposit what you owe by the end of the next month. If you owe $100 or less at the end of the year (for example, 1990), you can either deposit it within one month (by January 31, 1991) or pay it when you file Form 940 (also by January 31, 1991).

Note. If you fail to deposit federal unemployment tax on time or if you overstate your deposits, you may have to pay a penalty. In the fourth quarter, be sure to check Form 940 to see whether any additional deposits will be required because of a credit reduction for employers in your state.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

During January

All employers. Give your employees their copies of Form W-2 for 1989 as soon as possible. The due date is January 31. Retired employees should be given their copies of Form W-2P or Form 1099R.

Payers of gambling winnings. If you withheld income tax from gambling winnings you paid out, give the winners their copies of Form W-2G. The due date is January 31.

January 2

Earned income credit. Stop advance payments of the earned income credit for any employee who did not give you a new Form W-5 for 1990.

January 4

Social security and withheld income tax. Deposit the tax for the period ending December 31, 1989, if $3,000 or more.

January 8

Social security and withheld income tax. Deposit the tax for the period ending January 3, if $3,000 or more.

January 10

Social security and withheld income tax. Deposit the tax owed for the period ending January 7, if $3,000 or more.

January 16

Social security and withheld income tax. Deposit the tax owed through December 1989 if $500 or more, and if the $3,000 rule did not apply.

January 17

Social security and withheld income tax. Deposit the tax owed for the period ending January 11, if $3,000 or more.

January 18

Social security and withheld income tax. Deposit the tax owed for the period ending January 15, if $3,000 or more.

January 24

Social security and withheld income tax. Deposit the tax owed for the period ending January 19, if $3,000 or more.

January 25

Social security and withheld income tax. Deposit the tax owed for the period ending January 22, if $3,000 or more.

January 30

Social security and withheld income tax. Deposit the tax owed for the period ending January 25, if $3,000 or more.

January 31

All employers. Give your employees their copies of Form W-2 for 1989. Retired employees should be given their copies of Form W-2P or Form 1099R.

Payers of gambling winnings. If you withheld income tax from gambling winnings you paid out, give the winners their copies of Form W-2G.

Social security and withheld income tax. File Form 941 (or 941E) for the 4th quarter of 1989. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until February 12 to file the return.

Farm employers. File Form 943 to report social security and withheld income tax for 1989. However, if you have already deposited the tax you owe for the year in full and on time, you have until February 12 to file the return.

Federal unemployment tax. File Form 940 (or 940-EZ) for 1989. If your undeposited tax is $100 or less, you can either pay it with your return or deposit it. If it is more than $100, you must deposit it. However, if you have already deposited the tax you owe for the year in full and on time, you have until February 12 to file the return.

February 5

Social security and withheld income tax. Deposit the tax for the period ending January 31, if $3,000 or more.

February 7

Social security and withheld income tax. Deposit the tax for the period ending February 3, if $3,000 or more.

February 12

Social security and withheld income tax. File Form 941 (or 941E) for the 4th quarter of 1989. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by January 31.

Farm employers. File Form 943 to report social security and withheld income tax for 1989. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

Federal unemployment tax. File Form 940 (or Form 940–EZ) for 1989. This due date applies only if you had deposited the tax for the year in full and on time. If not, you should have filed the return by January 31.

Social security and withheld income tax. Deposit the tax for the period ending February 7, if $3,000 or more.

February 14

Social security and withheld income tax. Deposit the tax for the period ending February 11, if $3000 or more.

February 15

Social security and withheld income tax. Deposit the tax owed for January if $500 or more, and if the $3,000 rule did not apply.

February 16

All employers. Begin withholding income tax from the pay of any employee who had claimed exemption from withholding in 1989, but did not give you a new W–4 by February 15 to continue the exemption this year.

February 21

Social security and withheld income tax. Deposit the tax for the period ending February 15, if $3,000 or more.

February 22

Social security and withheld income tax. Deposit the tax for the period ending February 19, if $3,000 or more.

February 27

Social security and withheld income tax. Deposit the tax for the period ending February 22, if $3,000 or more.

February 28

Payers of gambling winnings. File Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, along with Copy A of all the Forms W–2G you issued for 1989.

All employers. File Form W–3, *Transmittal of Income and Tax Statements*, along with Copy A of all the Forms W–2 and W–2P you issued for 1989.

Large food and beverage establishment employers. File Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*. Use Form 8027–T to summarize and transmit Forms 8027 if you have more than one establishment.

Social security and withheld income tax. Deposit the tax for the period ending February 25, if $3,000 or more.

March 5

Social security and withheld income tax. Deposit the tax for the period ending February 28, if $3,000 or more.

March 7

Social security and withheld income tax. Deposit the tax for the period ending March 3, if $3,000 or more.

March 12

Social security and withheld income tax. Deposit the tax for the period ending March 7, if $3,000 or more.

March 14

Social security and withheld income tax. Deposit the tax for the period ending March 11, if $3,000 or more.

March 15

Social security and withheld income tax. Deposit the tax owed through February if $500 or more, and if the $3,000 rule did not apply.

March 20

Social security and withheld income tax. Deposit the tax for the period ending March 15, if $3,000 or more.

March 22

Social security and withheld income tax. Deposit the tax for the period ending March 19, if $3,000 or more.

March 27

Social security and withheld income tax. Deposit the tax for the period ending March 22, if $3,000 or more.

March 28

Social security and withheld income tax. Deposit the tax for the period ending March 25, if $3,000 or more.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 4

Social security and withheld income tax. Deposit the tax for the period ending March 31, if $3,000 or more.

April 6

Social security and withheld income tax. Deposit the tax for the period ending April 3, if $3,000 or more.

April 11

Social security and withheld income tax. Deposit the tax for the period ending April 7, if $3,000 or more.

April 16

Social security and withheld income tax. Deposit the tax for the period ending April 11, if $3,000 or more.

Social security and withheld income tax. Deposit the tax owed through March if $500 or more, and if the $3,000 rule did not apply.

April 18

Social security and withheld income tax. Deposit the tax for the period ending April 15, if $3,000 or more.

April 24

Social security and withheld income tax. Deposit the tax for the period ending April 19, if $3,000 or more.

April 25

Social security and withheld income tax. Deposit the tax for the period ending April 22, if $3,000 or more.

April 30

Social security and withheld income tax. Deposit the tax for the period ending April 25, if $3,000 or more.

Social security and withheld income tax. File Form 941 (or 941E) for the 1st quarter of 1990. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until May 10 to file the return.

Federal unemployment tax. Deposit the tax owed through March, if more than $100.

May 3

Social security and withheld income tax. Deposit the tax for the period ending April 30, if $3,000 or more.

May 8

Social security and withheld income tax. Deposit the tax for the period ending May 3, if $3,000 or more.

May 10

Social security and withheld income tax. File Form 941 (or 941E) for the 1st quarter of 1990. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by April 30.

Social security and withheld income tax. Deposit the tax for the period ending May 7, if $3,000 or more.

May 15

Social security and withheld income tax. Deposit the tax owed through April if $500 or more, and if the $3,000 rule did not apply.

May 16

Social security and withheld income tax. Deposit the tax for the period ending May 11, if $3,000 or more.

May 18

Social security and withheld income tax. Deposit the tax for the period ending May 15, if $3,000 or more.

May 23

Social security and withheld income tax. Deposit the tax for the period ending May 19, if $3,000 or more.

May 25

Social security and withheld income tax. Deposit the tax for the period ending May 22, if $3,000 or more.

May 31

Social security and withheld income tax. Deposit the tax for the period ending May 25, if $3,000 or more.

June 5

Social security and withheld income tax. Deposit the tax for the period ending May 31, if $3,000 or more.

June 6

Social security and withheld income tax. Deposit the tax for the period ending June 3, if $3,000 or more.

June 12

Social security and withheld income tax. Deposit the tax for the period ending June 7, if $3,000 or more.

June 14

Social security and withheld income tax. Deposit the tax for the period ending June 11, if $3,000 or more.

June 15

Social security and withheld income tax. Deposit the tax owed through May if $500 or more, and if the $3,000 rule did not apply.

June 20

Social security and withheld income tax. Deposit the tax for the period ending June 15, if $3,000 or more.

June 22

Social security and withheld income tax. Deposit the tax for the period ending June 19, if $3,000 or more.

June 27

Social security and withheld income tax. Deposit the tax for the period ending June 22, if $3,000 or more.

June 28

Social security and withheld income tax. Deposit the tax for the period ending June 25, if $3,000 or more.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 5

Social security and withheld income tax. Deposit the tax for the period ending June 30, if $3,000 or more.

July 9

Social security and withheld income tax. Deposit the tax for the period ending July 3, if $3,000 or more.

July 11

Social security and withheld income tax. Deposit the tax for the period ending July 7, if $3,000 or more.

July 16

Social security and withheld income tax. Deposit the tax for the period ending July 11, if $3,000 or more.

Social security and withheld income tax. Deposit the tax owed through June if $500 or more, and if the $3,000 rule did not apply.

July 18

Social security and withheld income tax. Deposit the tax for the period ending July 15, if $3,000 or more.

July 24

Social security and withheld income tax. Deposit the tax for the period ending July 19, if $3,000 or more.

July 25

Social security and withheld income tax. Deposit the tax for the period ending July 22, if $3,000 or more.

July 30

Social security and withheld income tax. Deposit the tax for the period ending July 25, if $3,000 or more.

July 31

Social security and withheld income tax. File Form 941 (or 941E) for the 2nd quarter of 1990. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until August 10 to file the return.

Federal unemployment tax. Deposit the tax owed through June, if more than $100.

All employers. If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500, 5500EZ, or 5500–C/R for calendar year 1989. If you use a fiscal year as your plan year, file the form by the last day of the 7th month after the plan year ends. See Publication 1048, *Filing Requirements for Employee Benefit Plans*, for information on which plans are covered and which form to file.

August 3

Social security and withheld income tax. Deposit the tax for the period ending July 31, if $3,000 or more.

August 8

Social security and withheld income tax. Deposit the tax for the period ending August 3, if $3,000 or more.

August 10

Social security and withheld income tax. File Form 941 (or 941E) for the 2nd quarter of 1990. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by July 31.

Social security and withheld income tax. Deposit the tax for the period ending August 7, if $3,000 or more.

August 15

Social security and withheld income tax. Deposit the tax owed through July if $500 or more, and if the $3,000 rule did not apply.

Social security and withheld income tax. Deposit the tax for the period ending August 11, if $3,000 or more.

August 20

Social security and withheld income tax. Deposit the tax for the period ending August 15, if $3,000 or more.

August 22

Social security and withheld income tax. Deposit the tax for the period ending August 19, if $3,000 or more.

August 27

Social security and withheld income tax. Deposit the tax for the period ending August 22, if $3,000 or more.

August 29

Social security and withheld income tax. Deposit the tax for the period ending August 25, if $3,000 or more.

September 6

Social security and withheld income tax. Deposit the tax for the period ending August 31, if $3,000 or more.

Social security and withheld income tax. Deposit the tax for the period ending September 3, if $3,000 or more.

September 12

Social security and withheld income tax. Deposit the tax for the period ending September 7, if $3,000 or more.

September 14

Social security and withheld income tax. Deposit the tax for the period ending September 11, if $3,000 or more.

September 17

Social security and withheld income tax. Deposit the tax owed through August if $500 or more, and if the $3,000 rule did not apply.

September 19

Social security and withheld income tax. Deposit the tax for the period ending September 15, if $3,000 or more.

September 24

Social security and withheld income tax. Deposit the tax for the period ending September 19, if $3,000 or more.

September 26

Social security and withheld income tax. Deposit the tax for the period ending September 22, if $3,000 or more.

September 28

Social security and withheld income tax. Deposit the tax for the period ending September 25, if $3,000 or more.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 3

Social security and withheld income tax. Deposit the tax for the period ending September 30, if $3,000 or more.

October 9

Social security and withheld income tax. Deposit the tax for the period ending October 3, if $3,000 or more.

October 11

Social security and withheld income tax. Deposit the tax for the period ending October 7, if $3,000 or more.

October 15

Social security and withheld income tax. Deposit the tax owed through September if $500 or more, and if the $3,000 rule did not apply.

October 16

Social security and withheld income tax. Deposit the tax for the period ending October 11, if $3,000 or more.

October 18

Social security and withheld income tax. Deposit the tax for the period ending October 15, if $3,000 or more.

October 24

Social security and withheld income tax. Deposit the tax for the period ending October 19, if $3,000 or more.

October 25

Social security and withheld income tax. Deposit the tax for the period ending October 22, if $3,000 or more.

October 30

Social security and withheld income tax. Deposit the tax for the period ending October 25, if $3,000 or more.

October 31

Social security and withheld income tax. File Form 941 (or 941E) for the 3rd quarter of 1990. However, if you have already deposited the tax you owe for the quarter in full and on time, you have until November 13 to file the return.

Federal unemployment tax. Deposit the tax owed through September, if more than $100.

During November

Income tax withholding. Ask employees whose withholding allowances will be different in 1991 to fill out a new Form W–4.

Earned income credit. Request each eligible employee who wants to receive advance payments of the earned income credit during 1991 to fill out a Form W–5. A new Form W–5 must be filled out each year before any payments are made.

November 5

Social security and withheld income tax. Deposit the tax for the period ending October 31, if $3,000 or more.

November 7

Social security and withheld income tax. Deposit the tax for the period ending November 3, if $3,000 or more.

November 13

Social security and withheld income tax. File Form 941 (or 941E) for the 3rd quarter of 1990. This due date applies only if you had deposited the tax for the quarter in full and on time. If not, you should have filed the return by October 31.

Social security and withheld income tax. Deposit the tax for the period ending November 7, if $3,000 or more.

November 15

Social security and withheld income tax. Deposit the tax owed through October if $500 or more, and if the $3,000 rule did not apply.

Social security and withheld income tax. Deposit the tax for the period ending November 11, if $3,000 or more.

November 20

Social security and withheld income tax. Deposit the tax for the period ending November 15, if $3,000 or more.

November 23

Social security and withheld income tax. Deposit the tax for the period ending November 19, if $3,000 or more.

November 27

Social security and withheld income tax. Deposit the tax for the period ending November 22, if $3,000 or more.

November 28

Social security and withheld income tax. Deposit the tax for the period ending November 25, if $3,000 or more.

December 5

Social security and withheld income tax. Deposit the tax for the period ending November 30, if $3,000 or more.

December 6

Social security and withheld income tax. Deposit the tax for the period ending December 3, if $3,000 or more.

December 12

Social security and withheld income tax. Deposit the tax for the period ending December 7, if $3,000 or more.

December 14

Social security and withheld income tax. Deposit the tax for the period ending December 11, if $3,000 or more.

December 17

Social security and withheld income tax. Deposit the tax owed through November if $500 or more, and if the $3,000 rule did not apply.

December 19

Social security and withheld income tax. Deposit the tax for the period ending December 15, if $3,000 or more.

December 24

Social security and withheld income tax. Deposit the tax for the period ending December 19, if $3,000 or more.

December 27

Social security and withheld income tax. Deposit the tax for the period ending December 22, if $3,000 or more.

December 28

Social security and withheld income tax. Deposit the tax for the period ending December 25, if $3,000 or more.

Excise Tax Calendar

This calendar covers the excise taxes that are reported on the following forms:

Form 11–C, *Special Tax Return and Application for Registry—Wagering,*

Form 720, *Quarterly Federal Excise Tax Return,*

Form 730, *Tax on Wagering,* and

Form 2290, *Heavy Vehicle Use Tax Return.*

It gives the due dates both for filing returns and for making deposits of these excise taxes during 1990.

Use this calendar along with Publication 510, *Excise Taxes for 1990,* and Publication 349, *Federal Highway Use Tax on Heavy Vehicles.* Publication 510 covers the excise taxes reported on Form 720, and Publication 349 covers the tax reported on Form 2290.

Fiscal-year taxpayers. The dates in this calendar apply whether you use a fiscal year or the calendar year as your tax year.

Returns

Form 2290. Use this form to pay the federal use tax on highway motor vehicles. The use tax is an annual tax, figured for a fiscal year beginning July 1 and ending the following June 30. The due date for Form 2290 depends on when you first use a vehicle during this fiscal year. You must file the return by the last day of the calendar month following the first month you use the vehicle.

For example, if you buy a vehicle and first use it during April, you must file a return by May 31. If you buy another vehicle and first use it during May, you must file an additional return by June 30. If you then continue using these or other vehicles into the next July-to-June fiscal year, you must file another return by August 31 for all highway motor vehicles in taxable use during the month of July. The due date for filing Form 2290 for the tax period July 1, 1990, through June 30, 1991, is August 31, 1990. You must pay the full year's tax on all vehicles that you have in use during July. You must also pay a partial-year tax on vehicles that you first use in a month after July.

You may pay the tax in a single payment with your return or in as many as four equal installments. You may not use the installment method for a vehicle with the first taxable use in April, May, or June. You must always pay the first installment when you file the return. The later installments are due on the last day of December, March, and June. The month in which you first owed the tax determines how many installments you pay. See the instructions for Form 2290.

Form 11–C. Use this form as an application for registry and to pay a special tax (sometimes called an occupational tax) on wagering if you are in the business of accepting wagers, or conduct a wagering pool or lottery. You must file the form before you begin the wagering activity covered by the form. After that, you must file the form by July 1 of each year.

For example, if you begin the business of accepting wagers on April 4, 1990, you must file Form 11–C before that date and again by July 2, 1990. Also see *Form 730,* below.

Note. Form 11, *Special Tax Return and Application for Registry,* previously used to register your business and to pay excise taxes on alcoholic beverages and firearms, was transferred to the Bureau of Alcohol, Tobacco and Firearms. It has been renumbered ATF Form 5630.5, and the title has been changed to *Special Tax Registration and Return.*

If your business deals with alcoholic beverages, tobacco products, or weapons, you may have to file other excise tax forms with the Bureau of Alcohol, Tobacco and Firearms, as follows:

If your business:	You may have to file:
Brews beer, makes or bottles wine or distilled spirits, or manufactures tobacco products	ATF Form 5000.24
If you:	**You may have to file:**
Manufacture weapons covered by the National Firearms Act	ATF Form 1 (5320.1)

Contact the Bureau of Alcohol, Tobacco and Firearms for more information.

Form 730. Use this form to pay an excise tax on wagering if you are in the business of accepting wagers, or conduct a wagering pool or lottery. The form must be filed monthly, by the last day of the month following the month the bets were accepted. Also see *Form 11–C,* above.

Form 720. Use Form 720 to report a wide variety of excise taxes. The taxes on the 1990 form fall into the following broad categories:

1) Environmental taxes;

2) Air Transportation and Communications Taxes;
3) Fuel taxes;
4) Leaking underground storage tank taxes on the sale of fuels;
5) Manufacturers taxes (paid by importers as well as producers);
6) Retail taxes on the sale of trucks and trailers; and
7) Other excise taxes, including the foreign insurers tax and the tax on obligations not issued in registered form.

Form 720 is a quarterly return that generally must be filed by the last day of the month following the last month of a calendar quarter. However, there are two exceptions to this rule:

1) You have an extra 10 days to file if you made deposits on time.
2) You have an extra month to file for the taxes on communications and air transportation.

If you must report two or more excise taxes on Form 720 and they are due on different dates, you can use the latest filing date for all of them and file just one Form 720—provided timely deposits were made.

Windfall profit tax. This tax was repealed, effective August 23, 1988.

Environmental taxes. Environmental taxes are figured on a separate form—Form 6627, *Environmental Taxes*. Attach this form to Form 720.

Fuel taxes. Fuel taxes (including leaking underground storage tank (LUST) taxes) are figured on a separate form—Form 8743, *Information on Fuel Inventories and Sales*. Attach this form to Form 720.

Manufacturers and retailers taxes. Certain excise taxes, such as the manufacturers taxes on the sales of fishing equipment, bows and arrows, and firearms, and the retailers taxes on the sales of trucks and tractors, are figured on a separate form— Form 8807, *Computation of Certain Manufacturers and Retailers Excise Taxes*. Attach this form to Form 720.

Deposits

The excise taxes that are reported on Forms 2290, 11–C, and 730 are paid when the returns are filed. But Form 720 excise taxes generally must be deposited at various times before the quarterly return is due.

Deposits are made on either a monthly or a semimonthly schedule. Monthly deposits are figured on the amount of tax owed for each calendar month during the quarter. Semimonthly deposits are figured on the amount of tax owed for periods covering roughly one-half of each calendar month. One semimonthly period runs from the beginning through the 15th of the month; the other runs from the 16th through the end of the month.

Use the following guide to determine your schedule for depositing Form 720 excise taxes. First, check to see whether you must make semimonthly deposits. If you do not have to make semimonthly deposits, look at the rules for monthly deposits. Monthly deposits are required only if semimonthly deposits are not.

Inland Waterway Fuel Tax

No deposits of the inland waterway fuel tax are required. Pay this tax when you file your return.

Sport Fishing Equipment

No deposits of the tax on sport fishing equipment are required. Pay this tax when you file your return.

Bows and Arrows

No deposits of the tax on bows and arrows are required. Pay this tax when you file your tax return.

All Other Form 720 Excise Taxes

1) ***Semimonthly deposits.*** If your business had to pay more than $2,000 of these taxes for any month of a calendar quarter, it must make semimonthly deposits during the next quarter. For example, if your business owed $2,001 for February 1990, it would have to make semimonthly deposits during April, May, and June. A ***semimonthly period*** means the first 15 days of a month or the 16th through the last day of a month. In general, semimonthly deposits are due 9 days after the end of the semimonthly period. (See *Special extension of deposit date*, later.) However, taxes on communications, air transportation, and policies issued by foreign insurers have different due dates:
   - Communications and air transportation taxes are due 3 banking days after the end of the semimonthly period. (But see *Special rule for communications and air transportation taxes*, later.)
   - For semimonthly periods ending on the 15th of the month, the **foreign insurers tax** is due by the first day of the next month.
   - For semimonthly periods ending on the last day of the month, the **foreign insurers tax** is due the 15th of the next month.
2) ***Monthly deposits.*** Monthly deposits are required if your business owes more than $100 of these Form 720 excise taxes for the month and you are not required to make semimonthly deposits. The deposit is due by the last day of the month following the month you incur a tax liability of more than $100. (But see *Special rule for communications and air transportation taxes*, later.)
3) ***End of the quarter.*** If you owe more than $100 in undeposited taxes at the end of a quarter, you must deposit what you owe by the last day of the following month. If you owe $100 or less, you may either deposit it or pay it with your return.

Special extension of deposit date. An independent refiner (or any person whose average daily production of crude oil for the preceding calendar quarter was 1,000 barrels or less) whose liability for the ***manufacturers gasoline excise tax*** is payable semimonthly may pay the tax by the 14th day after the close of the semimonthly period if payment is made by wire transfer to any authorized government depositary (or by transfer between accounts in the same government depositary). However, this 14–day rule does not apply to any deposit of an underpayment for a particular month made to satisfy the semimonthly deposit requirements. If the 14th day after the close of the semimonthly period is a Saturday, Sunday, or legal holiday, the due date is the immediately preceding day that is not a Saturday, Sunday, or legal holiday.

Special rule for communications and air transportation taxes. The excise taxes on communications and air transportation are paid by the customer, but collected and reported by the business that provides the service. There are two methods the business can use for deciding when to report the tax. It can figure the tax—

1) When it actually collects from the customer, or
2) When it bills the customer or sells the customer a ticket.

If the business uses the second method, the tax is considered to be collected one month after the bill or ticket is written. The monthly or semimonthly deposit date is then figured from that date. This, in effect, delays the deposit one month.

Caution. As this publication was being prepared for print, Congress was considering legislation that would require the earlier deposit of communications and air transportation taxes that are considered collected. Under the proposed legislation, for semimonthly periods beginning after June 30, 1990, these taxes would have to be deposited within 3 banking days after the close of the first week of the second semimonthly period following the period to which the taxes relate. For additional information on any late legislative changes, get Publication 553, *Highlights of 1989 Tax Changes*.

First Quarter

The first quarter of a calendar year is made up of January, February, and March.

January 2

Foreign insurers tax. Deposit the tax for the first 15 days of December, if semimonthly deposits are required.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for November.
2) Communications and air transportation tax collected, or considered collected, during November.

Wagering tax. File Form 730 and pay the tax on bets accepted during November.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in November.

January 4

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of December, if semimonthly deposits are required.

January 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in December, if semimonthly deposits are required.

January 12

Manufacturers gasoline tax. Deposit the tax for the last 16 days of December, if special extension applies.

January 16

Foreign insurers tax. Deposit the tax for the last 16 days of December, if semimonthly deposits are required.

January 18

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of January, if semimonthly deposits are required.

January 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in January, if semimonthly deposits are required.

January 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of January, if special extension applies.

January 31

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. File Form 720 for the 4th quarter of 1989. If you deposited the tax on time, you have until February 12 to file the return. If, in addition, you have other taxes to report on Form 720 and the return for those taxes is due on February 28, you can file just one return by the later date if timely deposits were made.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for December.
2) Communications and air transportation tax collected, or considered collected, during December.

Wagering tax. File Form 730 and pay the tax on bets accepted during December.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in December.

February 1

Foreign insurers tax. Deposit the tax for the first 15 days of January, if semimonthly deposits are required.

February 5

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of January, if semimonthly deposits are required.

February 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in January, if semimonthly deposits are required.

February 12

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. If you deposited the tax on time, file Form 720 for the 4th quarter of 1989. If you have other taxes to report on Form 720 and the return is due on February 28, you can file just one return by the later date. However, if you did not deposit the tax on time, you should have filed by January 31.

February 14

Manufacturers gasoline tax. Deposit the tax for the last 16 days of January, if special extension applies.

February 15

Foreign insurers tax. Deposit the tax for the last 16 days of January, if semimonthly deposits are required.

February 21

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of February, if semimonthly deposits are required.

February 26

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in February, if semimonthly deposits are required.

February 28

Communications and air transportation taxes. File Form 720 for the 4th quarter of 1989. You can also use this return to report other Form 720 excise taxes for the 4th quarter, provided you deposited them on time. See *February 12*.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for January.
2) Communications and air transportation tax collected, or considered collected, during January.

Wagering tax. File Form 730 and pay the tax on bets accepted during January.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in January.

March 1

Manufacturers gasoline tax. Deposit the tax for the first 15 days of February, if special extension applies.

Foreign insurers tax. Deposit the tax for the first 15 days of February, if semimonthly deposits are required.

March 5

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 13 days of February, if semimonthly deposits are required.

March 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 13 days of February, if semimonthly deposits are required.

March 14

Manufacturers gasoline tax. Deposit the tax for the last 13 days of February, if special extension applies.

March 15

Foreign insurers tax. Deposit the tax for the last 13 days of February, if semimonthly deposits are required.

March 20

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of March, if semimonthly deposits are required.

March 26

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in March, if semimonthly deposits are required.

March 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of March, if special extension applies.

Second Quarter

The second quarter of a calendar year is made up of April, May, and June.

April 2

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for February.
2) Communications and air transportation tax collected, or considered collected, during February.

Wagering tax. File Form 730 and pay the tax on bets accepted during February.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in February.

Foreign insurers tax. Deposit the tax for the first 15 days of March, if semimonthly deposits are required.

April 4

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of March, if semimonthly deposits are required.

April 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in March, if semimonthly deposits are required.

April 13

Manufacturers gasoline tax. Deposit the tax for the last 16 days of March, if special extension applies.

April 16

Foreign insurers tax. Deposit the tax for the last 16 days of March, if semimonthly deposits are required.

April 18

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of April, if semimonthly deposits are required.

April 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in April, if semimonthly deposits are required.

April 27

Manufacturers gasoline tax. Deposit the tax for the first 15 days of April, if special extension applies.

April 30

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. File Form 720 for the 1st quarter of 1990. If you deposited the tax on time, you have until May 10 to file the return. If, in addition, you have other taxes to report on Form 720 and the return for those taxes is due on May 31, you can file just one return by the later date if timely deposits were made.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for March.
2) Communications and air transportation tax collected, or considered collected, during March.

Wagering tax. File Form 730 and pay the tax on bets accepted during March.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in March.

May 1

Foreign insurers tax. Deposit the tax for the first 15 days of April, if semimonthly deposits are required.

May 3

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 15 days of April, if semimonthly deposits are required.

May 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 15 days in April, if semimonthly deposits are required.

May 10

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. If you deposited the tax on time, file Form 720 for the 1st quarter of 1990. If you have other taxes to report on Form 720 and the return is due on May 31, you can file just one return by the later date. However, if you did not deposit the tax on time, you should have filed by April 30.

May 14

Manufacturers gasoline tax. Deposit the tax for the last 15 days of April, if special extension applies.

May 15

Foreign insurers tax. Deposit the tax for the last 15 days of April, if semimonthly deposits are required.

May 18

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of May, if semimonthly deposits are required.

May 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in May, if semimonthly deposits are required.

May 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of May, if special extension applies.

May 31

Communications and air transportation taxes. File Form 720 for the 1st quarter of 1990. You can also use this return to report other Form 720 excise taxes for the 1st quarter, provided you deposited them on time. See *May 10*.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for April.
2) Communications and air transportation tax collected, or considered collected, during April.

Wagering tax. File Form 730 and pay the tax on bets accepted during April.

Heavy vehicle use tax. File Form 2290 and pay the tax for vehicles first used in April.

June 1

Foreign insurers tax. Deposit the tax for the first 15 days of May, if semimonthly deposits are required.

June 5

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of May, if semimonthly deposits are required.

June 11

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in May, if semimonthly deposits are required.

June 14

Manufacturers gasoline tax. Deposit the tax for the last 16 days of May, if special extension applies.

June 15

Foreign insurers tax. Deposit the tax for the last 16 days of May, if semimonthly deposits are required.

June 20

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of June, if semimonthly deposits are required.

June 25

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in June, if semimonthly deposits are required.

June 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of June, if special extension applies.

Third Quarter

The third quarter of a calendar year is made up of July, August, and September.

July 2

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for May.
2) Communications and air transportation tax collected, or considered collected, during May.

Wagering tax. File Form 730 and pay the tax on bets accepted during May.

Heavy vehicle use tax. File Form 2290 and pay the tax for vehicles first used in May.

Occupational excise taxes. File Form 11–C to register and pay the annual tax if you are in the business of taking bets.

Foreign insurers tax. Deposit the tax for the first 15 days of June, if semimonthly deposits are required.

July 5

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 15 days of June, if semimonthly deposits are required.

July 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 15 days in June, if semimonthly deposits are required.

July 13

Manufacturers gasoline tax. Deposit the tax for the last 15 days of June, if special extension applies.

July 16

Foreign insurers tax. Deposit the tax for the last 15 days of June, if semimonthly deposits are required.

July 18

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of July, if semimonthly deposits are required.

July 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in July, if semimonthly deposits are required.

July 27

Manufacturers gasoline tax. Deposit the tax for the first 15 days of July, if special extension applies.

July 31

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. File Form 720 for the 2nd quarter of 1990. If you deposited the tax on time, you have until August 10 to file the return. If, in addition, you have other taxes to report on Form 720 and the return for those taxes is due on August 31, you can file just one return by the later date if timely deposits were made.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for June.
2) Communications and air transportation tax collected, or considered collected, during June.

Wagering tax. File Form 730 and pay the tax on bets accepted during June.

Heavy vehicle use tax. File Form 2290 and pay the tax for vehicles first used in June.

August 1

Foreign insurers tax. Deposit the tax for the first 15 days of July, if semimonthly deposits are required.

August 3

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of July, if semimonthly deposits are required.

August 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in July, if semimonthly deposits are required.

August 10

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. If you deposited the tax on time, file Form 720 for the 2nd quarter of 1990. If you have other taxes to report on Form 720 and the return is due on August 31, you can file just one return by the later date. However, if you did not deposit the tax on time, you should have filed by July 31.

August 14

Manufacturers gasoline tax. Deposit the tax for the last 16 days of July, if special extension applies.

August 15

Foreign insurers tax. Deposit the tax for the last 16 days of July, if semimonthly deposits are required.

August 20

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of August, if semimonthly deposits are required.

August 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in August, if semimonthly deposits are required.

August 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of August, if special extension applies.

August 31

Communications and air transportation taxes. File Form 720 for the 2nd quarter of 1990. You can also use this return to report other Form 720 excise taxes for the 2nd quarter, provided you deposited them on time. See *August 10.*

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for the fiscal year beginning July 1990. You may also have to file Form 2290 at other times during the year. See *Form 2290* in the introduction to this calendar.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for July.
2) Communications and air transportation tax collected, or considered collected, during July.

Wagering tax. File Form 730 and pay the tax on bets accepted during July.

September 4

Foreign insurers tax. Deposit the tax for the first 15 days of August, if semimonthly deposits are required.

September 6

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of August, if semimonthly deposits are required.

September 10

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in August, if semimonthly deposits are required.

September 14

Manufacturers gasoline tax. Deposit the tax for the last 16 days of August, if special extension applies.

September 17

Foreign insurers tax. Deposit the tax for the last 16 days of August, if semimonthly deposits are required.

September 19

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of September, if semimonthly deposits are required.

September 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in September, if semimonthly deposits are required.

September 28

Manufacturers gasoline tax. Deposit the tax for the first 15 days of September, if special extension applies.

Fourth Quarter

The fourth quarter of a calendar year is made up of October, November, and December.

October 1

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for August.
2) Communications and air transportation tax collected, or considered collected, during August.

Wagering tax. File Form 730 and pay the tax on bets accepted during August.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in August.

Foreign insurers tax. Deposit the tax for the first 15 days of September, if semimonthly deposits are required.

October 3

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 15 days of September, if semimonthly deposits are required.

October 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 15 days in September, if semimonthly deposits are required.

October 12

Manufacturers gasoline tax. Deposit the tax for the last 15 days of September, if special extension applies.

October 15

Foreign insurers tax. Deposit the tax for the last 15 days of September, if semimonthly deposits are required.

October 18

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of October, if semimonthly deposits are required.

October 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in October, if semimonthly deposits are required.

October 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of October, if special extension applies.

October 31

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. File Form 720 for the 3rd quarter of 1990. If you deposited the tax on time, you have until November 13 to file the return. If, in addition, you have other taxes to report on Form 720 and the return for those taxes is due on November 30, you can file just one return by the later date if timely deposits were made.

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for September.
2) Communications and air transportation tax collected, or considered collected, during September.

Wagering tax. File Form 730 and pay the tax on bets accepted during September.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in September.

November 1

Foreign insurers tax. Deposit the tax for the first 15 days of October, if semimonthly deposits are required.

November 5

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 16 days of October, if semimonthly deposits are required.

November 9

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 16 days in October, if semimonthly deposits are required.

November 13

Manufacturers, retailers, environmental, obligation, and foreign insurers taxes. If you deposited the tax on time, file Form 720 for the 3rd quarter of 1990. If you have other taxes to report on Form 720 and the return is due on November 30, you can file just one return by the later date. However, if you did not deposit the tax on time, you should have filed by October 31.

November 14

Manufacturers gasoline tax. Deposit the tax for the last 16 days of October, if special extension applies.

November 15

Foreign insurers tax. Deposit the tax for the last 16 days of October, if semimonthly deposits are required.

November 20

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of November, if semimonthly deposits are required.

November 26

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in November, if semimonthly deposits are required.

November 29

Manufacturers gasoline tax. Deposit the tax for the first 15 days of November, if special extension applies.

November 30

Communications and air transportation taxes. File Form 720 for the 3rd quarter of 1990. You can also use this return to report other Form 720 excise taxes for the 3rd quarter, provided you deposited them on time. See *November 13.*

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for October.
2) Communications and air transportation tax collected, or considered collected, during October.

Wagering tax. File Form 730 and pay the tax on bets accepted during October.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the first installment) for vehicles first used in October.

December 3

Foreign insurers tax. Deposit the tax for the first 15 days of November, if semimonthly deposits are required.

December 5

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the last 15 days of November, if semimonthly deposits are required.

December 10

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the last 15 days in November, if semimonthly deposits are required.

December 14

Manufacturers gasoline tax. Deposit the tax for the last 15 days of November, if special extension applies.

December 17

Foreign insurers tax. Deposit the tax for the last 15 days of November, if semimonthly deposits are required.

December 19

Communications and air transportation taxes. Deposit the tax collected, or considered collected, during the first 15 days of December, if semimonthly deposits are required.

December 24

Manufacturers, retailers, environmental, and obligation taxes. Deposit the tax for the first 15 days in December, if semimonthly deposits are required.

December 28

Manufacturers gasoline tax. Deposit the tax for the first 15 days of December, if special extension applies.

December 31,1990

Form 720 excise taxes. If monthly deposits are required, deposit:

1) Manufacturers, retailers, environmental, obligation, and foreign insurers taxes for November.
2) Communications and air transportation tax collected, or considered collected, during November.

Wagering tax. File Form 730 and pay the tax on bets accepted during November.

Heavy vehicle use tax. File Form 2290 and pay the tax (or the the first installment) for vehicles first used in November.

Calendar of Months in Each Quarter (1990)

First Quarter

JANUARY

S	M	T	W	T	F	S
—	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

FEBRUARY

S	M	T	W	T	F	S
—	—	—	—	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

MARCH

S	M	T	W	T	F	S
—	—	—	—	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Second Quarter

APRIL

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

MAY

S	M	T	W	T	F	S
—	—	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE

S	M	T	W	T	F	S
—	—	—	—	—	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Third Quarter

JULY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST

S	M	T	W	T	F	S
—	—	—	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER

S	M	T	W	T	F	S
—	—	—	—	—	—	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Fourth Quarter

OCTOBER

S	M	T	W	T	F	S
—	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

NOVEMBER

S	M	T	W	T	F	S
—	—	—	—	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

DECEMBER

S	M	T	W	T	F	S
—	—	—	—	—	—	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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